

## HOUSE BILL NO. 37

INTRODUCED BY J. WITT

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE REQUIREMENTS FOR REPORTING CERTIFIED TAXABLE VALUE BY THE DEPARTMENT OF REVENUE TO LOCAL TAXING AUTHORITIES; ELIMINATING THE REQUIREMENT THAT THE DEPARTMENT OF REVENUE REPORT CERTIFIED MILLAGE RATES; ELIMINATING THE REQUIREMENT THAT LOCAL TAXING AUTHORITIES ADOPT A RESOLUTION TO INCREASE MILL LEVIES IN EXCESS OF THE CERTIFIED MILLAGE RATES; AMENDING SECTIONS 7-6-2522, ~~AND 15-10-202, AND 15-10-206, MCA; REPEALING SECTIONS 15-10-204, 15-10-205, 15-10-207, AND 15-10-208, MCA;~~ AND PROVIDING AN EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 7-6-2522, MCA, is amended to read:

**"7-6-2522. All-purpose levy -- maximum.** (1) The all-purpose levy is an annual levy upon the taxable value of all property in the county subject to taxation for county purposes in lieu of the levies specified in 7-6-2523. Subject to 15-10-420, the all-purpose levy may not exceed the lesser of:

(a) 55 mills on the dollar; or

(b) the total number of mills levied in the prior year pursuant to the levies set forth in 7-6-2523 ~~as certified by the department of revenue under 15-10-202.~~

(2) If the county governing body determines that the interests of the county would be served by an all-purpose levy, it shall specify its intent to impose the all-purpose levy in the resolution approving and adopting the annual budget."

**Section 2.** Section 15-10-202, MCA, is amended to read:

**"15-10-202. Certification of taxable values and millage rates.** By the second Monday in July, the department shall certify to each taxing authority the total taxable value within the jurisdiction of the taxing authority. The department shall also send to each taxing authority a written statement of its best estimate of the total ~~assessed~~ taxable value of all new construction and improvements not included on the previous

~~property tax record and the value of deletions from the previous property tax record. Exclusive of new construction, improvements, and deletions, the department shall certify to each taxing authority a millage rate that will provide the same ad valorem revenue for each taxing authority as was levied during the prior year. For the purpose of calculating the certified millage, the department shall use 95% of the taxable value appearing on the property tax record, exclusive of properties appearing for the first time in the property tax record~~ newly taxable property, as described in 15-10-420(3)."

**SECTION 3. SECTION 15-10-206, MCA, IS AMENDED TO READ:**

**"15-10-206. Exceptions for Notification of decisions of tax appeal boards.** The department shall notify each taxing authority of any change in the property tax record that results from actions by the state or county tax appeal boards. ~~An increase in the taxing authority's millage above the millage certified by the department or adopted by resolution or ordinance of the governing body of the taxing authority that is required solely by a reduction of the property tax record by the state or county tax appeal board may be adopted without further notice."~~

**NEW SECTION. SECTION 4. REPEALER. SECTIONS 15-10-204, 15-10-205, 15-10-207, AND 15-10-208, MCA, ARE REPEALED.**

**NEW SECTION. Section 5. Effective date.** [This act] is effective July 1, 2001.

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